

## CHAPTER 148

### VETERAN AND MILITARY PROPERTY TAX CREDIT AND EXEMPTION INFORMATION — CONFIDENTIALITY

S.F. 574

**AN ACT** relating to confidential information maintained by local government officials for certain veteran and military property tax credits and exemptions.

*Be It Enacted by the General Assembly of the State of Iowa:*

Section 1. [Section 425.15, subsection 5](#), paragraph a, Code 2021, is amended to read as follows:

a. Except as provided in paragraph “b”, ~~the name and address of an individual~~ list of the names and addresses of individuals allowed a credit under [this section](#) and maintained by the county recorder, county treasurer, county assessor, city assessor, or other ~~entity~~ government body is confidential information, and shall not be disseminated to any person unless otherwise ordered by a court or released by the lawful custodian of the records pursuant to state or federal law. The county recorder, county treasurer, county assessor, city assessor, or other government body responsible for maintaining the names and addresses of individuals allowed a credit under [this section](#) may display such credit on individual paper records and individual electronic records, including display on an internet site.

Sec. 2. [Section 426A.13, subsection 5](#), paragraph a, Code 2021, is amended to read as follows:

a. Except as provided in paragraph “b”, ~~the name and address of an individual~~ list of the names and addresses of individuals allowed a military service tax exemption under ~~this section~~ [chapter](#) and maintained by the county recorder, county treasurer, county assessor, city assessor, or other ~~entity~~ government body is confidential information, and shall not be disseminated to any person unless otherwise ordered by a court or released by the lawful custodian of the records pursuant to state or federal law. The county recorder, county treasurer, county assessor, city assessor, or other government body responsible for maintaining the names and addresses of individuals allowed an exemption under [this chapter](#) may display such exemption on individual paper records and individual electronic records, including display on an internet site.

Approved June 8, 2021